



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

06 Carter 0259 Hawks Home Elementary

0078 Hawks Home Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	93,295.57	93,295.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,385.90	8,385.90	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,799.94	20,799.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,136.30	4,136.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,315.44	0.00	0.00	1,315.44	0.00	0.00
Totals	127,933.15	126,617.71	0.00	1,315.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	127,933.15					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0078 Hawks Home Elem	Indirect/Direct	0.00 / 126,617.71	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0078 Hawks Home Elem			0.00%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0259 Hawks Home Elementary	Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

06 Carter 0277 Alzada Elementary

0096 Alzada Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	38,337.48	38,337.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	877.00	877.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,874.96	9,874.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,799.96	0.00	5,799.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,270.05	6,270.05	0.00	0.00	0.00	0.00
Totals	61,159.45	55,359.49	5,799.96	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	61,159.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0096 Alzada Elem	Indirect/Direct	5,799.96 / 55,359.49	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				10.48%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000	10.48%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0096 Alzada Elem				1.99%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0277 Alzada Elementary	Your Preliminary Rate by School System (SS) is:	1.99%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

06 Carter 1052 Ekalaka Public Schools

0087 Ekalaka Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	533,006.22	533,006.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,706.53	25,706.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,476.15	14,476.15	0.00	0.00	0.00	0.00
222X Educational Media Services	11,422.51	11,422.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,241.33	64,241.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	88,554.04	11,736.76	76,817.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	106,993.70	106,993.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	91,409.22	91,409.22	0.00	0.00	0.00	0.00
31XX Food Services	62,080.50	62,080.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,757.40	2,757.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,606.65	8,606.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	598,027.60	0.00	0.00	598,027.60	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,180.04	0.00	0.00	12,180.04	0.00	0.00
Totals	1,619,461.89	932,436.97	76,817.28	610,207.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,619,461.89					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

06 Carter 1052 Ekalaka Public Schools

0097 Carter County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	390,346.05	390,346.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,417.21	27,417.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,071.75	1,071.75	0.00	0.00	0.00	0.00
222X Educational Media Services	23,324.29	23,324.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,983.03	71,983.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,634.30	11,736.63	70,897.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,704.85	153,704.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	97,094.40	97,094.40	0.00	0.00	0.00	0.00
31XX Food Services	38,949.66	38,949.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,808.88	23,808.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,067.36	43,067.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	164,593.03	0.00	0.00	164,593.03	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,282.91	0.00	0.00	5,282.91	0.00	0.00
Totals	1,123,277.72	882,504.11	70,897.67	169,875.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,123,277.72					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0087 Ekalaka Elem	Indirect/Direct	76,817.28 / 932,436.97	8.24%		
	LE 0097 Carter County H S	Indirect/Direct	70,897.67 / 882,504.11	8.03%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0087 Ekalaka Elem	0.0574	0.0591	0.0608	0.0591	8.24%
	0097 Carter County H S	0.0574	0.0591	0.0608	0.0591	8.03%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0087 Ekalaka Elem	0.0000	0.0000	0.0000	0.0000	
	0097 Carter County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0087 Ekalaka Elem	0.0574	0.0591	0.0608	0.0591	
	0097 Carter County H S	0.0574	0.0591	0.0608	0.0591	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0087 Ekalaka Elem	6.06%	
	0097 Carter County H S	6.02%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
1052 Ekalaka Public Schools	6.04%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.